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EXECUTIVE COMMITTEE OF THE
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Forty-seventh session

REPORT OF THE BOARD OF AUDITORS TO THE GENERAL ASSEMBLY ON THE ACCOUNTS OF THE VOLUNTARY FUNDS ADMINISTERED BY THE UNITED NATIONS HIGH COMMISSIONER FOR REFUGEES FOR THE PERIOD ENDED 31 DECEMBER 1995

Addendum 2 - Report of the Advisory Committee on Administrative and Budgetary Questions (ACABQ) to the General Assembly at its fifty-first session on the Financial Reports and Audited Financial Statements, and Reports of the Board of Auditors (A/51/533)

1. In accordance with established practice, the Advisory Committee on Administrative and Budgetary Questions (ACABQ) has issued a report on the *Financial Reports and Audited Financial Statement and Reports of the Board of Auditors* (A/51/533). This document provides comments from the ACABQ on the *Report of the Board of Auditors to the General Assembly on the Accounts of the Voluntary Funds Administered by the United Nations High Commissioner for Refugees for the Period ended 31 December 1995* (A/AC.96/869 in the Executive Committee series; A/51/5.Add.5 in the General Assembly series).

2. The attention of the Executive Committee is drawn to paragraphs 117-125 inclusive of the ACABQ report (A/51/533), which concern UNHCR, as well as to related paragraphs 25, 72 and 73.

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